

State of California  
BOARD OF EQUALIZATION

**UNDERGROUND STORAGE TANK MAINTENANCE FEE REGULATIONS**

**Regulation 1213. PAYMENT OF FEE BY OPERATOR.**

*Reference:* Sections 50107, 50109, 50139, and 50140 Revenue and Taxation Code.  
Sections 25299.41 and 25299.43 Health and Safety Code.

**(a)** If the board discovers that the fee has been paid by the operator, but the notarized documents described in subdivisions (b)(1) and (b)(2) below have not been filed with the board, the owner and operator will be given an opportunity to request in writing that fee payments made by the operator be transferred to the owner's account. Until such request is made, the owner remains liable for payment of the fee, penalties, and interest without credit for fees paid by the operator, and the operator may request a refund of the amounts paid pursuant to Section 50140 of the Revenue and Taxation Code.

**(b)** For the convenience of the owner and operator, and to facilitate payment of the fee by the operator on behalf of the owner, the board shall mail fee returns and any notices for the owner's account to the operator if both of the following conditions are met:

(1) The owner executes a notarized document in the form shown below, requesting that the fee returns and all notices for the owner's account be mailed to the operator. The owner must acknowledge in the form that he or she is responsible for the fee if, for example, the operator fails to make payment, pays the fee late, or underreports the gallons on which the fee is based. The documents will remain in effect until the owner advises the board and the operator in writing of any change.

(2) The operator executes a notarized document in the form shown below, acknowledging that he or she will pay the fee and any related interest and penalty on behalf of the owner and will not file a claim for refund of the fee based on the grounds that he or she was the operator rather than the owner of the tank and, therefore, did not owe the fee. The document will remain in effect until the operator advises the board and owner in writing of any change.

Exhibits A and B are samples of the documents described in (b)(1) and (b)(2) above.

*History:* Adopted October 6, 1999, effective January 8, 2000.

Exhibit A

**STATEMENT OF UNDERGROUND STORAGE TANK OWNER**

(Title 18, California Code of Regulations, Section 1213)

Account No.: **TK MT 44-** \_\_\_\_\_

I hereby authorize the Board of Equalization to send all notices and returns concerning the identified Underground Storage Tank Maintenance Fee (Part 26, Division 2 of the Revenue and Taxation Code, commencing with Section 50101) Account to the following:

Location of tank(s) STREET CITY COUNTY

Name of Tank Operator Area Code and Telephone Number

Mailing Address of Tank Operator

By executing this document, I/we understand that all returns and notices regarding the above Underground Storage Tank Maintenance Fee Account will be mailed to the tank operator identified above, but that I/we am/are responsible for payment of all Underground Storage Tank Maintenance Fees, penalties and interest due based on the gallons of petroleum placed in the underground storage tank(s). I/we also acknowledge receipt of a copy of the Board's Publication 88, Underground Storage Tank Fee.

Name of Tank Owner (Please Print) Area Code and Telephone Number

Mailing Address of Tank Owner

Signature of Tank Owner Date

\_\_\_\_\_  
Title (owner, partner, corporate officer)

Signature of Tank Owner Date

\_\_\_\_\_  
Title (owner, partner, corporate officer)

Attach Notary Statement Here

Exhibit B

**STATEMENT OF UNDERGROUND STORAGE TANK OPERATOR**

(Title 18, California Code of Regulations, Section 1213)

Account No.: **TK MT 44-** \_\_\_\_\_

Location of tank(s) STREET CITY COUNTY

Name of Tank Owner Area Code and Telephone Number

Mailing Address of Tank Owner

By executing this document, I/we understand that all returns and notices regarding the above Underground Storage Tank Maintenance Fee Account will be mailed to me/us, as the tank operator identified below. As the operator of the underground storage tank, I/we acknowledge I/we am/are paying the Underground Storage Tank Maintenance Fee on behalf of the tank owner and will not apply for a refund of the fees on the basis that I/we am/are not the owner of the tank and, therefore, do not owe the fees. I/we will notify both the Board of Equalization and the tank owner of any changes affecting this account. I/we also acknowledge receipt of a copy of the Board's Publication 88, Underground Storage Tank Fee.

Name of Tank Operator (Please Print) Area Code and Telephone Number

Mailing Address of Tank Operator

Signature of Tank Operator Date

\_\_\_\_\_  
Title (owner, partner, corporate officer)

Signature of Tank Operator Date

\_\_\_\_\_  
Title (owner, partner, corporate officer)

Attach Notary Statement Here